

CLASSIFICATION

OF

OPERATING EXPENSES

AS PRESCRIBED BY THE

BOARD OF RAILROAD COMMISSIONERS

OF THE

STATE OF KANSAS.



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NOTE

To Carriers :

The distribution of operating expenses herein prescribed is substantially a re-issue of the classification as adopted by the convention of State railroad commissioners held at Saratoga in June, 1879, with such modifications as are necessary to bring it into accord with the requirements of the form of report adopted by this Commission.

A general division is called for under the four headings, viz.:

Maintenance of Way and Structures.

Maintenance of Equipment.

Conducting Transportation.

General Expenses.

The amounts of the separate items are to be apportioned as between passenger and freight traffic. All expenses which are naturally chargeable to either passenger or freight traffic should be entered in their respective columns in the report; expenses which are not naturally chargeable to either traffic should be apportioned on a mileage basis, making the division as between passenger and freight traffic in the proportion which the passenger and freight train mileage bears to the total mileage of trains earning revenue. This computation should be made from the data furnished under train mileage, on page 31 of the report.

The expenses incurred in connection with mixed trains, not herein specifically provided for, will, for the present, be divided as one-fourth to passenger and three-fourths to freight.

When no specific account is provided for an expenditure, it should be entered under an analogous head.

The classification of expenses now prescribed will govern in the reports to this Commission, but railway companies may at their option increase the subdivision of expenses to any extent they desire: *Provided*, That such apportionment may at any time be accurately consolidated under the headings herein.

It is desired that the distribution of expenses here given will be closely observed by all roads in order that uniformity may be secured in this respect in the reports to be made to the Commission.

The few changes made in this issue of the "Classification" are as follows: "Mail Cranes" added on page 8, under "Repairs of Roadway;" "Docks," and "Wharves, etc.," struck from list on page 12, under "Repairs of Buildings;" and on page 26 the heading "Rents of Buildings, Tracks, Yards, and Terminals" now reads "Rents of Buildings and Other Property," the explanatory matter under the same being also re-written.

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MAINTENANCE OF WAY AND STRUCTURES.

REPAIRS OF ROADWAY.

This account embraces all expenditures on account of the road-bed and track (including sidings), except cost of rails and ties; it includes track laid in buildings and upon turn-tables, bridges and culverts, except cost of rails and ties; also cost of keeping tunnels in order, clearing the track of snow and ice, cutting and removing weeds, brush, and grass from the company's right of way; wages of road-masters, section foremen, track laborers, track watchmen, gravel-pit men, gravel-train engine-men and trainmen, and men employed in operating steam shovels, scrapers, pile-drivers, and ditchers while engaged in track renewals and repairs.

The inspection of rails and repairs of rails at the company's mills, including cutting, drilling, and slotting, and oil used in lubricating, is chargeable to this account.

This account includes material consumed in getting derailed or wrecked equipment on the track, or in removing same from the roadway and track, when not otherwise provided for herein.

It should also be charged with the cost of repairs of steam shovels, scrapers, pile-drivers, and ditchers *when used upon track work*, and of snow-plows, when such plows are separate implements and not fixtures to locomotives, and oil, waste, and tallow used on track, except oil used in switch lamps, which should be charged to "Station Supplies."

It embraces cost of ballast of all kinds, and fixtures, tools, and other articles used in connection with the track, such as shovels, bolts, nuts, spikes, splices, frogs, guard-rails, switch-frames, switch-stands and fixtures, spades, picks, scythes, grubbing-hooks, whetstones, hoes, switch-houses, hand-car houses, section-houses, watch-houses used by track watchmen, hand-cars, dump-cars, and other tools of track-men and gravel-pit men; also lanterns, torpedoes, flags, brooms, matches, oil-cans, stoves and stove fixtures, and other implements and supplies used in connection with the track, or in watch-houses connected therewith, not provided for elsewhere herein, and breakwaters made to protect track.

When section-houses are intended to be used for other purposes, such as storage of miscellaneous material, living houses for section

men, or for handling traffic, the cost of repairs of same should be charged to "Repairs of Buildings."

When a track is taken up, the labor expended in taking up such track should be charged to this account, whether another track is laid to replace it or not.

The principal articles of material used in connection with the track, and chargeable to this account, may be specified as follows, viz :

Axes.	Lining bars.	Switch-rods.
Ax-handles.	Lanterns.	Switch-lamps.
Adzes.	Lantern fixtures.	Spikes (railroad).
Adze-handles.	Levels.	Spikes (boat).
Angle-bars.	Lumber.	Spikes (cut).
Augers.	Mail cranes.	Shovels.
Auger-handles.	Monkey-wrenches.	Stone-drills.
Ballast.	Mile-posts.	Straightening machines.
Bumper-posts.	Nails.	Spot-boards.
Brooms.	Nail-hammers.	Sledges.
Braces and bits.	Nippers.	Sledge-hammers.
Brush-scythes.	Nut-locks.	Staples.
Brush-hooks.	Nuts.	Spike-mauls.
Cant-hooks.	Oil (lamp).	Spike-maul handles.
Chairs (switch).	Oil (kerosene).	Stone-hammers.
Chairs (step).	Oil (car).	Stone-hammer handles.
Chairs (common).	Oil-cans.	Scythes.
Chains.	Pike-poles.	Snaths.
Crow-bars.	Picks.	Scoop-shovels.
Claw-bars.	Pick-handles.	Switch-houses.
Crosscut-saws.	Punches.	Tamping-bars.
Cold-chisels.	Padlocks.	Track-jacks.
Cable wire.	Plows.	Track-gauges.
Curbing hooks.	Pinch-bars.	Track-levels.
Dippers.	Planks.	Track-flags.
Drills.	Rope.	Track-scales.
Drawing-knives.	Ratchet-drills.	Tape-lines.
Dump-cars.	Raising-bars.	Tongs.
Fish-plates.	Riprap.	Torpedoes used by track
Fish-plate bolts.	Section houses (when not	repairers.
Frogs.	used as living houses or	Tool-boxes.
Grindstones.	for storage of miscella-	Tool-houses.
Grindstone-frames.	neous supplies).	Timber.
Gravel.	Stoves.	Vises.
Hand cars.	Stove fixtures.	Wheelbarrows.
Hand trucks.	Squares.	Wrenches.
Hand axes.	Stone.	Water-kegs.
Hatchets.	Stone-barrows.	Water-pails.
Handsaws.	Switch-ropes.	Water-barrels.
Hammers.	Switch locks and keys.	Wire.
Hammer-handles.	Switch-frames.	Whistle-posts.
Hand-car wheels.	Switch fixtures.	Whistle-boards.
Hand-car brasses.	Switch-levers.	Washer iron, etc.
Jack-levers.		

RENEWALS OF RAILS.

This account includes the cost of new, usable, and re-rolled rails, actually laid in track, on bridges, turn-tables, or in buildings, including the cost of transportation to point of delivery on the line of the company laying the same, less the value of the old rails taken up. It does not, however, include labor expended in inspecting, loading, unloading, or laying rails, repairing at the company's rail mills, cutting, drilling, slotting, etc., nor cost of removing the old metal taken from the track; these various items of expense being chargeable to "Repairs of Roadway."

RENEWALS OF TIES.

This account includes charges for new ties laid in track, on bridges, turn-tables, or in buildings, including cost of transportation to point of delivery on the line of the company laying the same. It does not, however, include labor expended in inspecting, loading, unloading, and laying ties, or cost of removing old ties taken up; these various items of expense being chargeable to "Repairs of Roadway."

REPAIRS OF BRIDGES AND CULVERTS.

This account includes all charges for and on account of repairs and renewals of bridges and culverts, including the substructure and superstructure; also cost of repairs and renewals of piers, abutments, etc., necessary to protect or strengthen bridges and culverts against ice, water, etc., and the cost of cleaning the channel under bridges and culverts.

This account embraces cost of filling trestles, wages of bridge watchmen and bridge tenders, repairs of bridge watch-houses and supplies and implements appertaining thereto, not otherwise provided for herein, such as brooms, flags, lanterns, matches, oil, oil cans, pails, signal lamps, stoves, stove fixtures, tallow, waste, water barrels, and fuel consumed by stationary engines for draw-bridges.

When a locomotive or car has been derailed or wrecked upon a bridge or culvert, in consequence of any defect in said bridge or culvert, the cost of material used in putting the equipment back upon the track or in removing the same should be charged to this account.

The cost of removing old bridges, preparatory to the construction of new, is chargeable to this account.

Overhead bridges, roadways running under track, and viaducts are not included in this account, being chargeable to "Repairs of Fences, Road Crossings, Signs, and Cattle Guards."

No charge should be made to this account for the appurtenances belonging to the track, such as bolts, chairs, guard rails, rails,

spikes, splices, and cross-ties, same being provided for elsewhere herein.

The following are the principal classes of structures coming under the head of this account, with the characteristics peculiar to each, viz:

IRON BRIDGE.—*Substructure.*—Excavations for foundations on hard pan, stone, piles or timber foundations, piers and wall plates. *Superstructure.*—Bottom chord, floor beams, lateral rods and pins, posts, painting, suspension bars, stringers, and top chord.

WOOD BRIDGE.—(Howe Truss and Combination.)—*Substructure.*—Bolsters, caps, foundation, mud-sills, piles, posts, sills, sway-brace, bolts and washers, wall plates. *Superstructure.*—Angle blocks, bottom chord, chord bolts and washers, clamps and keys, floor beams, lateral blocks, lateral braces, top chord, truss rods, tie plates, stringers, vertical braces and vibration braces.

WOOD BRIDGE (Trestle or Pile).—Caps, mud sills, piles, posts, sills, stringers, stringer bolts and washers, sway-braces, sway-brace bolts and washers.

STONE-ARCH CULVERT.—Arch, bench walls, excavation for foundations on hard pan, piles or timber foundations, filling paving, spandrel walls and wings.

OPEN CULVERT.—Covering plank and stone or timber sides.

The following is a classification of the more important articles of material used in bridges and culverts, viz:

Bolts.	Iron rods.	Pine timber.
Boat spikes.	Iron hangers.	Piles.
Brick.	Iron braces.	Paints.
Common pine.	Iron thimbles.	Riprap.
Castings.	Lime.	Round iron.
Cement.	Lag screws.	Rubble-stone.
Cut spikes.	Lumber.	Sand.
Cut stone.	Norway pine	Square iron.
Cables (iron and hemp).	Nails.	Square nuts.
Dimension stone.	Oak plank.	Wrought washers.
Dowels.	Oak timber.	Wood screws, etc.
Hexagon nuts.	Pine sills.	
Half-round iron.	Pine plank.	

REPAIRS OF FENCES, ROAD CROSSINGS, SIGNS, AND CATTLE GUARDS.

This account embraces charges for the repairs and renewals of fences of every description, except stock-yard and fuel-yard fences. It includes snow fences, shop and yard fences, hedges, fence trees, street and road crossings, overhead bridges, roadways running under track, viaducts, signs and gates at crossings, cattle guards, wages of flagmen at crossings, watch-houses used by flagmen at crossings, street repairs for which the company may be assessed

or become responsible, and tools used by employés in making these repairs and renewals.

REPAIRS OF BUILDINGS.

This account includes the cost of repairs and renewal of buildings of every class not otherwise provided for herein.

Watch houses on bridges, watch houses on track, watch houses for flagmen at crossings, and hand-car houses are not chargeable to this account. Section houses are not chargeable to this account, except as provided for elsewhere herein.

This account includes the cost of excavation, foundations, drainage, water, gas, and sewer pipes and stationary fixtures appertaining thereto, walls, chimneys, roofs, cornices, floors, partitions, shelving, stairs, vaults, windows, window fixtures, doors, door fixtures, base boards, lathing, plastering, wainscoting, painting, glazing, white-washing, steam-heating apparatus and fixtures, electric light apparatus and fixtures, grading and putting grounds in order.

The cost of removing old buildings, preparatory to the construction of new, is chargeable to this account.

Renewals and repairs of furniture and fixtures used in buildings included under this head, not otherwise provided for herein, should be charged to this account. Some of the more important of these items may be classified as follows, viz :

Ash-pans.	Fire-shovels.	Scales.
Awnings.	Freight-trucks.	Scoops.
Axes.	Gas-fixtures.	Settees.
Baggage-trucks.	Hammers.	Shovels.
Carpets.	Hatchets.	Signs at stations.
Chairs.	Hat-racks.	Sledges.
Chair cushions.	Ice-boxes.	Spades.
Check-boxes.	Keys.	Sprinkling-cans.
Clocks.	Lamps.	Stationary engines.
Coal-boxes.	Lamp fittings.	Stools.
Coal-hods.	Letter-boxes.	Stoves.
Cold-chisels.	Locks.	Stove furniture.
Copying-presses.	Looking-glasses.	Switch chains and ropes.
Counters.	Mats.	Tables.
Counter-scales.	Matting.	Ticket-cases.
Cups.	Measures.	Ticket-stamps.
Cupboard-catches.	Office railings.	Warehouse-trucks.
Curtains.	Pails.	Wash-basins.
Cuspidores.	Pigeon-hole cases.	Water-barrels.
Date-stamps (office).	Pokers.	Water-cans.
Desks.	Racks.	Water-coolers.
Dippers.	Reflectors.	Water-pails.
Drinking-cups.	Safes.	Wheelbarrows.
Fire-buckets.	Saws.	Wrenches, etc.

[The articles coming under the head of this account must not be confounded with those embraced in "Station Supplies."]

Renewals and repairs of tracks laid in buildings, or upon turntables, are chargeable to "Repairs of Roadway," "Renewal of Rails," or "Renewal of Ties," as the case may be.

The class of structures coming under the head of buildings, may be enumerated as follows, viz:

Baggage-rooms.	General offices.	Shop offices.
Blacksmith shops.	Grain-houses.	Sidewalks.
Boiler shops.	Ice-houses.	Stables.
Breakwaters made to protect buildings.	Machine shops.	Stationary-engine houses.
Bridge-builders' shops.	Offices.	Stock-yards.
Car shops.	Oil-houses.	Store-houses.
Carpenter shops.	Oil-tanks.	Section houses (when used as living houses, or for storage of miscellaneous supplies).
Car-repair sheds.	Outhouses.	Semaphores.
Cooper shops.	Paint shops.	Permanent signals.
Depots.	Passenger waiting rooms.	Telegraph offices.
Dry-houses.	Pattern rooms.	Ticket-offices.
Eating-houses.	Pattern shops.	Tin-shops.
Elevators.	Platforms.	Tool rooms.
Engine-houses.	Rail-mills.	Turn-tables.
Engine-rooms.	Residences.	Warehouses.
Express buildings	Roundhouses.	Water-closets and fixtures.
Foundries.	Sand houses.	Water stations.
Freight-houses.	Scrap houses.	
Fuel-houses.	Shop and station grounds and yards (draining, filling, etc.).	

The following items should be charged as part of the cost of repairs to such buildings as are used for water stations, viz:

Houses for pumping-engines, houses for watchmen, pumping-engines, pumps, pump fixtures, pen-stocks, tanks, tubs, wells, etc., including other articles of machinery necessary to such buildings, and cost of renewing wells and keeping them in order.

The following articles should be charged as part of the cost of repairs to such buildings as are used for fuel houses or sheds, viz:

Coal-bins, coal-buckets, cranes, derricks, chutes, screens for screening coal, fuel yard fences, wood racks, etc., including other tools and articles of machinery necessary to the buildings.

REPAIRS OF DOCKS AND WHARVES.

This account is to embrace the full cost of all repairs and maintenance of docks and wharves, consisting of labor, materials, and tools, expended in connection therewith.

REPAIRS OF TELEGRAPH.

This account embraces cost of maintaining and repairing the telegraph and telephone lines owned by the company, or for which it is responsible, including poles, wires, insulators, instruments,

batteries, chemicals, and cups, also wages of employés engaged in keeping the lines in working condition.

OTHER EXPENSES.

All expenses in connection with the maintenance of way and structures not otherwise specifically provided for should be given under this head. As far as possible all such expenses should be classed with analogous articles.

MAINTENANCE OF EQUIPMENT.

REPAIRS AND RENEWALS OF LOCOMOTIVES.

REPAIRS AND RENEWALS OF PASSENGER LOCOMOTIVES.

This account includes the renewals and repairs necessary to keep passenger locomotives, tenders, and snow-plows (when the latter are attached to locomotives and not separate implements) in as good order as when first built; also tools, furniture, and other articles required for actual service, such as axes, hammers, hatchets, sledges, shovels, switch-ropes, jack-screws, frogs, wrenches, packing-hooks, files, crow-bars, chisels, oil-cans, lamps, lanterns, clocks, cushions, flags, etc.

This account also includes the cost of passenger locomotives, tenders, snow-plows, and appurtenances thereunto belonging, built or purchased to make good the original number charged to construction, including furniture, tools, and fixtures used on such locomotives, tenders, and snow-plows. If a passenger locomotive is destroyed, worn out, or lost the cost of the locomotive taking its place should be charged to this account.

It embraces locomotives engaged exclusively in hauling and switching passenger trains, and 25 per cent. of locomotives engaged in hauling mixed passenger and freight trains.

The wages of pattern-makers, while engaged in making patterns for passenger locomotives, should be charged to this account.

REPAIRS AND RENEWALS OF FREIGHT LOCOMOTIVES.

This account includes the renewals and repairs necessary to keep freight locomotives, tenders, and snow-plows (when the latter are attached to locomotives and not separate implements) in as good order as when first built; also tools, furniture, and other articles required for actual service, such as axes, hammers, hatchets, sledges, shovels, switch-ropes, jack-screws, frogs, wrenches, packing-hooks, files, crowbars, chisels, oil-cans, lamps, lanterns, clocks, cushions, flags, etc.

This account also includes the cost of freight locomotives, tenders, snow-plows, and appurtenances thereunto belonging, built or purchased to make good the original number charged to construction, including furniture, tools, and fixtures used on such locomotives, tenders, and snow-plows. If a freight locomotive is destroyed, worn out, or lost, the cost of the locomotive taking its place should be charged to this account.

It embraces locomotives engaged exclusively in hauling and switching freight trains, 75 per cent. of locomotives engaged in hauling mixed freight and passenger trains, and locomotives engaged in ballasting, construction work, or any other service except hauling passenger trains.

The wages of pattern-makers, while engaged in making patterns for freight locomotives, should be charged to this account.

The following are the principal items of material entering into the cost of keeping locomotives in repair, viz :

Air brakes.	Counter balances.	Eccentric rods.
Air-brake fixtures.	Crank pins.	Eccentric straps.
Arch pipes.	Cross heads.	Equalizing levers.
Ash pans.	Cross-head pins.	Equalizing springs.
Ash-pan rods.	Crown sheets.	Exhaust pipes.
Bells.	Crown bars.	Expansion clamps.
Bell bases.	Crown-bar braces.	Extension front ends.
Bell yokes.	Cylinders.	Flag staffs.
Bell cords.	Cylinder heads.	Foot boards.
Bell-cord hangers.	Cylinder casings.	Feed pipes.
Blow-off cocks.	Cylinder cocks.	Feed-pipe hangers.
Blower pipes.	Cylinder-cock rods.	Feed-pipe cocks.
Blower cocks.	Cylinder rings.	Feed-pipe shaft.
Boilers.	Chafe irons.	Feed-pipe hose.
Bumpers.	Coupling bars.	Fire boxes.
Bumper blocks.	Coupling pins.	Fire-box doors.
Bumper sheets.	Dampers.	Fire box grates.
Brooms.	Damper handles.	Fire brick.
Brasses.	Domes.	Frames.
Brakes.	Dome covers.	Frame braces.
Brake shoes.	Dome casings.	Front ends.
Branch pipes.	Drag irons.	Front-end doors.
Cabs.	Drag pins.	Front-end rings.
Cab brackets.	Draw bars.	Front-end timber.
Cab fronts.	Draw-bar castings.	Flue sheets.
Cab angle-irons.	Decks.	Flues.
Cab handles.	Driving wheels.	Gaskets.
Cab cushions.	Driving axles.	Gauge cocks.
Cab curtains.	Driving boxes.	Gibs.
Center castings.	Driving-box brasses.	Glands.
Center pins.	Driving-box cellars.	Glass gauges.
Check chambers.	Driving-box wedges.	Goose necks.
Check valves.	Dry pipes.	Guide bars.
Check easings	Eccentrics.	Guide yokes.

Guide blocks.	Pump barrels.	Smoke-stack bases.
Guide braces.	Pump chambers (top).	Smoke-stack cones.
Grate shakers.	Pump chambers (bottom).	Steam gauges.
Grate bars.	Pump cages.	Stay bolts.
Gongs.	Pump valves.	Springs.
Hand-hole plates.	Pump plungers.	Spring balances.
Hand rails.	Petticoats.	Spring hangers.
Hand-rail pedestals.	Petticoat pipes.	Spring saddles.
Head-lights.	Quadrants.	Steam chests.
Head-light brackets.	Quadrant stands.	Steam-chest casings.
Head-light pedestals.	Reach rods.	Steam-chest covers.
Head-light fixtures.	Reverse levers.	Stop cocks.
Heater cocks.	Reverse latches.	Stuffing boxes.
Heater pipes.	Rivets.	Swing bolsters.
Hose.	Rocker arms.	Safety beams and castings.
Hose jackets.	Rocker boxes.	Tee heads.
Injectors.	Running boards.	Throttle levers.
Injector nozzles.	Running-board braces.	Throttle valves.
Jacket bands.	Rods (main).	Throttle pipes.
Jacket lagging.	Rods (connecting).	Tumbling shafts,
King pins.	Rod brasses.	Tires.
Lubricators.	Rod straps.	Trucks.
Lazy cocks.	Rod keys.	Truck boxes.
Links.	Safety chains.	Truck jaws.
Link blocks.	Safety hooks.	Truck cellars.
Link lifters.	Safety valves.	Truck brasses.
Oil-can stands.	Safety levers.	Truck braces.
Oil pipes.	Sand boxes.	Truck wheels.
Oil cups.	Sand-box bases.	Truck axles.
Oil-house cups and brasses.	Sand-box casings.	Tenders.
Oak packing.	Sand-box covers.	Tender wheels and axles.
Packing rings.	Sand-box rods.	Tender frames.
Paint, oil, and varnish.	Sand-box pipes.	Tender brake shoes.
Pet-cocks.	Slide valves.	Tender brake hangers.
Pet-cock rods.	Slide-valve yokes.	boxes.
Pilots.	Slide-valve rods.	Tender brake wheels.
Pilot-draw castings.	Slide-valve rod brasses.	Tender cocks and rods.
Pilot braces.	Slide-valve rod straps.	Wheel guards.
Piston heads.	Smoke arches.	Whistles.
Piston follower heads.	Smoke-arch rings.	Wire netting.
Piston rods.	Smoke-arch braces.	Water-gauge cocks, etc.
Piston packing pumps.	Smoke stacks.	

NOTE.—The object of keeping the expenses of passenger and freight locomotives separately is to ascertain the relative cost per mile run for each kind of service. This object can not be literally secured, but a close estimate may be obtained if accountants and others will keep in mind the purpose of the distribution. It is assumed that there is a natural division of the service between passenger and freight locomotives. As a matter of fact, however, passenger locomotives are sometimes used to haul freight trains, and *vice versa*. When this is only done occasionally, it need not be noticed in the accounts; but when a locomotive is transferred from one kind

of service to the other for a considerable period, the wear and tear growing out of such transfer should be charged where it belongs. It is probably true, as a rule, that transfers between the service will very nearly balance each other; but when there is a preponderance either way it should be remembered in distributing the cost of keeping the machines in order, otherwise the object of the distribution, namely, to ascertain the estimated cost per mile run by passenger and freight locomotives respectively, will not be attained.

REPAIRS AND RENEWALS OF PASSENGER-CARS.

This account embraces the cost of repairs and renewals of passenger-cars. It includes wood-work, wheels, axles, brasses, air and steam heating apparatus, coach-cushions, oil-boxes, links, pins, brakes, brake fixtures, windows, window fixtures, and other expenditures of a like nature; also proportionate cost of tools used by car-repairers at repair stations on line of road for making light repairs, such as jack screws, sledges, wrenches, etc.; it also includes the labor performed in repairing, rebuilding, and inspecting this class of cars; but it does not include the expense of cleaning, lubricating, lighting, or heating the cars.

It embraces the total cost, including furniture and fixtures, of passenger-cars built or purchased to make good the original number of cars charged to construction. If a passenger-car is destroyed, worn out, or lost, the cost of the car taking its place should be charged to this account.

The cars coming under this head may be classified as follows, viz:

Baggage.	Mail.	Parlor (drawing-room).
Business.	Milk.	Pay.
Combination.	Officers'.	Dining.
Directors'.	Passenger (first class).	Sleeping.
Express.	Passenger (second class).	Smoking.
Emigrant.		

This account includes the cost of repairs and renewals of the loose or movable furniture and fixtures in the classes of cars referred to above, viz:

Ash-pans.	Drinking-cups.	Matting.
Bell cord.	Fire-shovels.	Pokers.
Bell-cord hangers.	Ice-boxes.	Racks.
Bulls'-eye lamps.	Keys.	Reflectors.
Canopies for lamps.	Lamps.	Side lamps.
Chairs.	Lamp-boxes.	Shakers.
Chair cushions.	Lamp-burners.	Stoves.
Check-boxes.	Lamp-chimneys.	Stove fixtures.
Coal-boxes.	Lamp-fillers.	Ventilator sticks.
Coal-hods.	Lamp fixtures.	Wash-basins.
Curtains.	Lamp globes.	Water-barrels.
Cuspidores.	Lamp shears.	Water-cans.
Dippers.	Mail-car lamps.	Water-coolers, etc.

[The articles coming under the head of this account must not be confounded with those embraced in "All other train supplies."]

REPAIRS AND RENEWALS OF FREIGHT-CARS.

This account embraces the cost of repairs and renewals of freight-cars. It includes wood-work, wheels, axles, brasses, oil-boxes, links, pins, brakes, brake fixtures, windows of caboose-cars, and other expenditures of a like nature; also proportion of cost of tools used by car repairers at repair stations on line of road for making light repairs, such as jack-screws, sledges, wrenches, etc.; it also includes the labor performed in repairing, rebuilding and inspecting this class of cars, and the cost of repairing pile-drivers, excavators, and wrecking-cars, including machinery belonging to the same, not provided for elsewhere herein; but it does not include the expense of cleaning and lubricating the cars, nor sanding stock-cars.

It embraces the total cost, including furniture and fixtures, of freight and other cars, except those common to passenger trains, built or purchased to make good the original number of cars charged to construction. If a freight-car is destroyed, worn out, or lost, the cost of the car taking its place should be charged to this account.

The cars coming under this head may be classified as follows, viz.:

Boarding.	Flat.	Pile-driver.
Box.	Freight.	Platform.
Caboose.	Fruit.	Refrigerator.
Charcoal.	Mineral.	Stock.
Coal.	Oil.	Way.
Ditching.	Ore.	Wrecking.
Excavator.	Paint.	Horse-boxes.

This account includes cost of repairs and renewals of loose or movable furniture and fixtures belonging to caboose-cars, viz.:

Ash-pans.	Drinking cups.	Pails.
Bull's-eye lamps.	Fire shovels.	Pokers.
Canopies for lamps.	Keys.	Reflectors.
Caboose-car cushions.	Lamps.	Side lamps.
Chairs.	Lamp-boxes.	Shakers.
Chair cushions.	Lamp-burners.	Signs.
Check boxes.	Lamp-chimneys.	Stoves.
Coal boxes.	Lamp-fillers.	Stove fixtures.
Coal hods.	Lamp fixtures.	Water barrels.
Curtains.	Lamp-globes.	Water cans.
Cuspidores.	Lamp-shears.	Water-coolers, etc.
Dippers.	Matting.	

[The articles coming under the head of this account must not be confounded with those embraced in "all other train supplies."]

Hand-cars and dump-cars used by trackmen are chargeable to "Repairs of Roadway." Those used at shops, store-houses, and fuel houses are chargeable to "Repairs of Buildings."

REPAIRS AND RENEWALS OF FERRY-BOATS, TUGS, FLOATS, AND BARGES.

This account should include all material and labor necessary to maintain the floating equipment in efficient working order. This account should not include wages or other expenses connected directly with conducting transportation.

SHOP, MACHINERY, TOOLS, ETC.

This account should embrace all expenses for the renewal, repairs, and maintenance of boilers, stationary engines, and machinery in car shops, locomotive shops, water stations, grain elevators, etc., and all tools and fixtures used in connection therewith. This account includes the cost of oil, waste, and tallow used in lubricating and cleaning tools and machinery of every description, unless otherwise provided for herein.

NOTE.—Small hand-tools used by mechanics and soon worn out should be charged to the account mostly benefited by their use. Also, the renewal, repairs, and maintenance of steam shovels or excavators, wrecking cars, snow-plows (large, separate from locomotive), scrapers, ditchers, pile drivers, and other similar properties.

OTHER EXPENSES.

All expenses in connection with the maintenance of equipment which are not specifically provided for or can not be placed with analogous items, should be entered under this head.

CONDUCTING TRANSPORTATION.

WAGES OF ENGINEMEN, FIREMEN, AND ROUNDHOUSEMEN.

This account includes wages of engineers and firemen while engaged in running locomotives, except when otherwise directed herein.

Whenever mileage is included for the time run by dispatchers, or when wipers are engaged in firing, such time should be charged to this account.

The wages of engine-men of construction trains should not be charged here, but to the account for which the material hauled is used.

The wages of engine-men engaged in running working trains should be charged to the account mostly benefited thereby.

The wages of engine-men when employed in shops should be charged to the account upon which they are at work, the same as other mechanics. This account includes wages of employes engaged in wiping, firing-up, and dispatching locomotives.

FUEL FOR LOCOMOTIVES.

This account includes the cost of fuel consumed by locomotives and wages of employ  s engaged in supplying locomotives with fuel.

WATER SUPPLY FOR LOCOMOTIVES.

This account includes the cost of water furnished locomotives. When water used by locomotives is purchased of corporations or individuals, the cost thereof is chargeable under this head. It embraces the wages of employ  s engaged in supplying water; also cost of fuel, oil, and waste used by pumping engines, and the cost of horses and expenses incident to their use, when used at water stations. The expense of water used as a train supply, station supply, or for other purposes, should not be charged here.

It does not include the repairs of the buildings proper at water stations, or of stationary fixtures appertaining thereto, such as tanks, tubs, wells, etc.; such structures being included in "Repairs of Buildings."

ALL OTHER SUPPLIES FOR LOCOMOTIVES.

This account embraces the cost of oil waste and tallow used in lubricating and cleaning locomotives, including oil used in headlights and other lights and signals, and for the steam and water-gauge lamps; also other supplies for locomotives not chargeable under "Repairs and renewals of Locomotives."

WAGES OF OTHER TRAINMEN.

PASSENGER.

This account should include salaries or wages of conductors, ticket collectors, baggagemen, brakemen, news agents, water carriers, and other passenger trainmen; also the wages of employ  s on dining and sleeping cars when such cars are operated by railroad companies. Twenty-five per cent. of the wages of conductors, brakemen, and other trainmen, when employed on mixed trains, should be charged to this account.

FREIGHT.

To include salaries and wages of conductors and brakemen. Seventy-five per cent. of the wages of conductors, brakemen, and other trainmen, when employed on mixed trains, should be charged to this account.

ALL OTHER TRAIN SUPPLIES.

PASSENGER.

This account includes the cost of fuel used in heating passenger-cars; also cost of oil, kerosene, candles, wicking, etc., used in lighting said cars, and oil and wicking for lanterns of passenger trainmen.

It also includes the cost of miscellaneous supplies furnished passenger-cars, for the purpose of protection against accidents and fires, and for keeping them clean and in order; also tools and material used in lubricating passenger-cars at stations and elsewhere. The supplies may be enumerated as follows, viz:

Axes.	Hatchets.	Sledges.
Brooms.	Jack-screws.	Soap.
Brushes.	Lanterns.	Stove blacking.
Conductors' punches.	Lantern fixtures.	Switch-chains.
Chains.	Matches .	Switch-ropes.
Cold chisels.	Oil.	Torpedoes.
Feather dusters.	Oil-cans.	Tallow.
Fire-buckets.	Packing-hooks.	Tallow buckets.
Flags.	Pails.	Waste.
Frogs (for wrecking pur- poses).	Saws.	Waste buckets.
Hammers.	Scoops.	Wrenches, etc.
	Shovels.	

[The articles embraced in this account must not be confounded with those coming under the head of "Repairs and renewals of Passenger Cars."]

One-third of the cost of filling ice-houses should be charged to this account.

When freight cars are fitted up temporarily for passenger service the expense should be charged to this account.

This account includes the cost of all dining and sleeping-car supplies, when such cars are operated by railroad companies.

FREIGHT.

This account includes the cost of fuel and lights used in caboose or other cars incident to freight trains, and oil and wicking for lanterns of freight-train men. It also includes the cost of miscellaneous supplies furnished to freight-cars for the purpose of protection against accidents and fires, and for keeping the cars clean and in order, and tools and material used in lubricating freight-cars at stations and elsewhere. The supplies may be enumerated as follows, viz:

Axes.	Frogs (for wrecking purposes).	Jack-screws used by trainmen.
Brooms.	Hammers.	Lanterns.
Brushes.	Hatchets.	Lantern fixtures.
Cold-chisels.	Implements required in heating freight-cars.	Matches.
Fire-buckets.		Oil.
Flags.	Ice for refrigerator-cars.	

Oil-cans.	Shovels.	Tallow.
Packing-hooks.	Sledges.	Tallow-buckets.
Saws.	Soap.	Torpedoes.
Scoops.	Stove-blackening.	Waste.
Straw.	Switch-chains.	Water-buckets.
Sawdust and sand for stock-cars.	Switch-ropes.	Wrenches, etc.

[The articles embraced in this account must not be confounded with those coming under the head of "Repairs and renewals of Freight Cars."]

One-third of the cost of filling ice-houses should be charged to this account.

WAGES OF SWITCHMEN, FLAGMEN, AND WATCHMEN.

This account includes the wages of yard switchmen, switch-tenders, bridge-tenders, bridge watchmen, other watchmen and detectives, station policemen, crossing gatekeepers, crossing flagmen, and track flagmen, when the labor of such men is performed in connection with conducting transportation, and is not a direct expense incurred under "Repairs of Roadway," "Repairs of Fences, Road-crossings, Signs, and Cattle-Guards," "Repairs of Bridges and Culverts."

EXPENSE OF TELEGRAPH, INCLUDING TRAIN-DISPATCHERS AND OPERATORS.

This account includes rent paid for the use of telegraph and telephone lines, also salaries of train-dispatchers, telegraph operators, and messengers.

When an employé connected with the telegraph service also acts as station agent, clerk, or in any other capacity, the proportion of his wages that should be charged to this account and the proportion that should be charged to other expense accounts should be determined by the superintendent of the division, in consultation with the superintendent of telegraph. The proportion, when once determined, should not be varied except for cause.

WAGES OF STATION AGENTS, CLERKS, AND LABORERS.

This account includes salaries of assistant division superintendents, train masters, freight and ticket agents in charge of stations, depot masters, station passenger agents, general agents at local points, and other officials occupying analogous positions.

When an agent is also a telegraph operator his wages will be distributed as directed under "Expense of Telegraph, including Train Dispatchers and Operators."

It also includes salaries of assistant agents, cashiers, and clerks at stations.

This account includes wages of unskilled laborers, viz:

Station baggage-men, yard-masters, callers, gatekeepers (not at crossings), janitors, porters, warehousemen, freight-house foremen, freight callers, tallymen, deliverymen, teamsters, messengers, scalesmen, coopers at stations and shops, stationary-engine men of engines used for heating purposes; also employés engaged in carrying and weighing mails, in cleaning cars of every description, in placing derailed locomotives and cars on the track, and in handling baggage and mails, and freight disturbed by wrecks, together with the expenses incident thereto. This account also includes wages of employés engaged in digging, loading, and drying sand, inspecting smoke-stacks, cleaning and sweeping out round-houses, operating turntables, cleaning clinker-pits, and carrying out cinders, washing boilers, cleaning fire-boxes, and watching round-houses.

STATION SUPPLIES.

This account includes the cost of fuel used in freight and passenger offices and other station buildings, and in engine-houses not used as shops.

It includes the cost of gas, oil, kerosene, candles, wicking, supplies for electric lights, etc., used in lighting the buildings and offices of the class named above, and for supplies used in the lanterns of the employés immediately connected with them; also the supplies used for signals, switches, etc., at stations.

It also embraces such miscellaneous items and expenses at stations as are not otherwise provided for herein, viz:

Baggage-checks.	Hose.	Postal cards.
Boxes for shipping stationery.	Hose-couplings.	Rubber hose.
Brooms.	Ice-tongs.	Scrubbing-brushes.
Brushes.	Ice.	Shoeing horses.
Carriages.	Lamp-black.	Soap.
Car-seals.	Lanterns.	Spikes.
Chalk.	Lantern fittings.	Sponge.
Care of horses used at stations.	Mail-bags.	Stove-blackening.
Counter-brushes.	Marking-brushes.	Switching cars by horse-power.
Drays.	Marking-pots.	Tacks.
Feather dusters.	Marline.	Torpedoes.
Files.	Matches.	Towels.
Flags.	Nails.	Twine.
Harness.	Newspapers.	Wagons.
Horse feed.	Oil-cans.	Washing towels.
Horses.	Packing boxes or chests.	Waste, etc.
	Postage-stamps.	

One-third of the cost of filling ice-houses should be charged to this account.

This account does not include fuel, lights, and other supplies used at general offices, outside agencies, or at shops and store-houses, such expenses being otherwise provided for herein.

SWITCHING CHARGES—BALANCE.

This account should include all payments made at junction and other points where the yard or side-track service is hired at a daily, monthly, or yearly compensation, and for switching which the reporting company would itself naturally do is paid for to some other party upon any agreed basis of compensation. Switching upon terminal or junction roads or by bridge companies, where a given sum per car is charged in the way-bill and ultimately returned to the company performing the service, is to be treated as other back charges are treated and deducted in settlement with the company in question, and need not enter into this account.

CAR MILEAGE—BALANCE.

This account includes amounts due to and from other companies, firms, or individuals for use of passenger or freight locomotives and passenger or freight cars.

LOSS AND DAMAGE.

This account includes charges for loss or damage of freight, parcels, express matter, baggage, and other property intrusted for transportation, including live-stock received for shipment, and all expenses directly incident thereto; it also includes the wages and expenses of employés engaged either as adjusters or otherwise, not elsewhere provided for herein.

This account includes charges for damages to or destruction of property other than that intrusted for transportation, whether occasioned by fire or otherwise, but not including the premium paid for insurance, which should be charged to "Insurance;"* or the legal expenses incurred in connection with the damages referred to, which are embraced under the head of "Legal Expenses."

It includes the charges for cattle and other live-stock killed or injured by locomotives or trains while crossing or trespassing on the right of way; also wages and expenses of employés engaged as witnesses.

This account does not include the cost of any property belonging to the company that may be damaged or destroyed by fire. When property of the company that is damaged or destroyed by fire is repaired or renewed, the cost thereof should be charged to the proper operating account, as the case may be.

Material in shops or stores, when destroyed by fire or otherwise, should be charged at once to the account or accounts to which it

* Amounts collected from Insurance Companies for losses should be credited to the account to which the cost of replacing the property destroyed is chargeable.

would have been charged in the regular course of business. When this can not be determined, the accounting officer will designate how the charge should be made.

Loss and damage should be apportioned as between freight and passenger, upon an equitable basis according to the facts.

INJURIES TO PERSONS.

This account embraces all charges on account of persons killed or injured. It includes compensation paid to injured persons, their guardians, heirs, relatives, and attorneys; fees and expenses of doctors, coroners, undertakers, witnesses and others (except lawyers' fees and court expenses); bills for board; wages and expenses of employes engaged as witnesses or otherwise; also, wages and expenses of those occupied in connection with the adjustment of claims coming under this head.

Amounts paid as wages to injured or disabled persons when continued in the employ of the company, while their case is under advisement or otherwise, are chargeable to this account.

Injuries to persons should be apportioned to the train which occasioned the outlay—freight or passenger, as the fact was.

BARGES, FLOATS, TUGS, FERRY-BOATS, EXPENSES OF, INCLUDING WAGES, FUEL, AND SUPPLIES.

This account should embrace all expenditures incurred in the operation of the floating equipment, including wages, fuel, and supplies for boats of every character used in conducting transportation.

OTHER EXPENSES.

All items of expense pertaining to the conducting transportation which are not provided for or can not be placed with analogous items should be given under this head.

GENERAL EXPENSES.

SALARIES OF OFFICERS.

This account is to embrace the salaries of the general officers, including division superintendents.

SALARIES OF CLERKS.

This account includes salaries of clerks in general offices and salaries of all clerks which may not properly be placed under "Wages of Station Agents, Clerks, and Laborers."

GENERAL OFFICE EXPENSES AND SUPPLIES.

This account includes the cost of fuel and lights consumed at the general offices and the expenses incident to the general offices not otherwise provided for herein. They may be classified as follows, viz:

Care and cost of horses and carriages, cleaning offices, collection charges, expenses of pay and other business cars and lunch rooms, horse feed, hose and hose couplings, ice, ice-tongs, lamp globes, lamp chimneys, lamp burners, lamp tubes, lamp shears and other fixtures, lamp-black, matches, marline, marking pots, marking brushes, mail-bags, nails, newspapers, postage-stamps, postal-cards, packing boxes or chests, shoeing horses, soap, sponges, stove blacking, scrubbing brushes, towels, twine, waste, etc. (The articles coming under the head of this account must not be confounded with those embraced in "Repairs of Buildings.")

AGENCIES, INCLUDING SALARIES AND RENT.

This account embraces the salaries and expenses of those engaged exclusively in the procurement of competitive business, including traveling agents and solicitors; also of agencies located off the line of the company. It also includes rents, office expenses, and other disbursements of a similar nature on account of outside agencies.

Special agencies, and the expenses connected therewith, occupied in the procurement of competitive traffic, when not located on the immediate line of the road, are embraced in this account, although the agency may be situated in cities through which the line runs.

ADVERTISING.

This account includes the cost of advertising, and expenses incident thereto, excepting advertisements of dividends and directors' meetings. It also embraces the cost of bulletin-boards, handbills, folders, posters, dodgers, maps, cards, bulletins, and similar advertising matter, the frames, glasses, cords, etc., used in connection therewith, and all expenses incident to advertisements of the character named, including cost of distribution, postage, freight, etc.; also the wages of employes engaged in designing, packing, and distributing advertising matter and posting bills.

COMMISSIONS.

The expense to be given under this head is the total amount paid in the form of commissions for services in respect to either freight or passenger business; the account is to be divided between those branches of traffic according to the fact; it should include

all moneys paid, either to agents or other companies, or to other parties, whose compensation is measured by a percentage upon business obtained.

INSURANCE.

This account includes the cost of insuring property of the company, and property which is intrusted to it; also charges for insuring passengers and others against accident or death. It covers cost of collection and all other expenses incidental to insurance.

EXPENSE OF FAST FREIGHT LINES.

The amount of expense incurred from membership of fast freight line or dispatch organizations, including the carrier's proportion of all salaries, rents, etc.

EXPENSE OF TRAFFIC ASSOCIATIONS.

The amount of expense incurred from membership of traffic associations of all descriptions, apportioned between passenger and freight.

EXPENSE OF STOCK-YARDS AND ELEVATORS.

This account includes wages, supplies, and all other expenses incurred in the operation of stock-yards or elevators.

Expenditures for maintenance should be included under "Repairs of Buildings."

RENTS OF BUILDINGS AND OTHER PROPERTY.

This account includes the rents paid for buildings and other property when such property is used directly in connection with the operations of the road. But *rentals of tracks, yards, and terminals* are classed with other rentals paid, and made a separate item under "Deductions from Income."

LEGAL EXPENSES.

This account includes the salaries and fees of solicitors and attorneys, and all legal and court expenses of every kind not otherwise provided for herein.

STATIONERY AND PRINTING.

This account includes the cost of all stationery, books, printed blanks, time-tables, tariffs, and tickets, and other items naturally coming under this head, not mentioned elsewhere herein. The principal articles may be enumerated as follows, viz:

Arm-rests.	Blank books.	Blank cards.
Books.	Blank paper.	Binders.
Blanks.	Blank tablets.	Blotters.

Blotting-paper.	Milk transportation	Rubbers.
Carbon-paper.	tickets.	Rubber-bands.
Cards.	Note-paper.	Rubber-stamps.
Card-board.	Notices.	Rulers.
Copying-brushes.	Oil-paper.	Ruling-pens.
Calendars.	Orders.	Sponges.
Caligraphs.	Printed tablets.	Seals.
Circulars.	Printed cards.	Sealing-wax.
Copy (impression) books.	Paper-cutters.	Shears.
Delivery tickets.	Paper-fastners.	Shipping tags.
Envelopes.	Paper-weights.	Scrap-books.
Eyelets.	Papyrographs.	Sponge-cups.
Eyelet-punches.	Pencils.	Statement paper.
Erasers.	Pencil-erasers.	Short-hand books.
Hektographs.	Pens.	Tariffs.
Indexes.	Pen-holders.	Time-tables.
Invoice-books.	Pen-racks.	Tissue (impression) books.
Ink.	Paper-clips.	Tissue (impression) paper.
Inkstands.	Paper-files.	Tape.
Letter-paper.	Paper-baskets.	Tickets.
Legal-cap paper.	Passenger tickets.	Type-writers.
Mucilage.	Pounce.	Waste baskets.
Mucilage brushes.	Pins.	Water holders.
Manifold paper.	Punches.	Wrapping-paper, etc.

OTHER GENERAL EXPENSES.

All general expenses which may not be properly classed with any of the separate items given under "General Expenses" should be included in this account.





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